



## STEP 1 - TYPE OR PRINT

Month and Year Acquired  
(mmyyyy)

Social Security Number

State Zip Code

Telephone Number

See Instructions and Rates to Compute Tax

[illegible]

true, correct and complete. If prepared by a person other

than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Preparer's Tax ID

MMDDYY

Preparer's Phone

Print Preparer's  
Name

MMDDYY

Preparer's Address, City, State, Zip

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[illegible]

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Total Tax Due All Categories

## Interest

## Failure to Pay Penalty

## Failure to File Penalty

Total



**AU-215**  
**Consumer Tobacco**  
**Products Tax Return**

**WHO MUST FILE**

All consumers who purchase, import, receive or otherwise acquire tobacco products from other than a licensed retailer, licensed vending machine operator, or licensed sampler, and without documentation to evidence tax paid (except those persons exempted under RSA 78:5), shall file this return.

**WHEN TO FILE**

This return shall be filed on or before the last day of the month following each month in which the consumer acquires such tobacco products.

**WHERE TO FILE**

Mail your Consumer Tobacco Products Tax Return to:  
New Hampshire Department of Revenue Administration  
Audit Division  
PO Box 1388  
Concord, NH 03302-1388

**RETURNS SHALL NOT BE FILED BY FAX OR EMAIL**

**NEED HELP?**

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or by calling Taxpayer Services at (603)230-5920, Monday through Friday, 8:00 AM to 4:30 PM. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name and a daytime telephone number of a contact person. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

**STEP 1**

Enter the name, address, Social Security number, and telephone number of the consumer who acquired the tobacco products, and the month and year they were acquired.

**STEP 2- Complete a separate line for each individual sale of tobacco products acquired.**

**Name and Address of Seller:** Enter the name and address of the seller from which the tobacco products were acquired.

**Website of Seller:** Enter the website if applicable.

**Invoice Number:** Enter the invoice number.

**Invoice Date:** Enter the date of the invoice.

**Number of Sticks:** Enter the total number of cigarettes and little cigar sticks that were acquired.

**Tax Due on Cigarettes and Little Cigars:** Tax due for cigarettes and little cigars is calculated by multiplying the total number of sticks by 0.089.

**Number of Ounces:** Enter the total number of ounces of roll-your-own (RYO) tobacco that were acquired. (See definition on page 4 in accordance with RSA 78:1, I(b)).

**Tax Due on Roll-Your-Own:** Tax due for RYO tobacco is calculated by dividing the total number of ounces by 0.09, and then multiply that number by 0.089.



**AU-215**  
**Consumer Tobacco**  
**Products Tax Return**

CONSUMER TOBACCO PRODUCTS TAX RETURN AND PAYMENT INSTRUCTIONS

**Wholesale Sales Price:** Enter the total wholesale sales price of other tobacco products (OTP) acquired not meeting the definition of a cigarette, little cigar or premium cigar under RSA 78:1, I, V and IX.

**Tax Due on OTP:** Tax due for OTP is calculated by multiplying the total wholesale sales price by 0.6503.

**Total Volume of Milliliters:** Enter the total volume of milliliters of liquid or other substances containing nicotine acquired for all closed system E-cigarettes.

**Tax Due on Closed System E-cigarettes:** Tax due for closed system E-cigarettes is calculated by multiplying the total volume of milliliters by 0.30.

**Wholesale Sales Price:** Enter the total wholesale sales price of open system E-cigarettes acquired.

**Tax Due on Open System E-cigarettes:** Tax due for open system E-cigarettes is calculated by multiplying the total wholesale sales price by 0.08.

**Interest Calculation:** Calculate the amount of interest owed. Please contact the Department at (603) 230-5920 with questions or visit the Department's website at [www.revenue.nh.gov](http://www.revenue.nh.gov).

INTEREST: Interest is calculated on the balance of tax due (Total Tax Due All Categories) from the original due date to the date paid at the applicable rate listed below.

$$\frac{\text{Tax Due}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Rate Equivalent}} = \text{Interest due}$$

**NOTE:** The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2020 - 12/31/2020	7%	.000191
1/1/2019 - 12/31/2019	7%	.000192
1/1/2017 - 12/31/2018	6%	.000164

Contact the Department for applicable rates for any other tax periods.

**Failure to Pay Penalty:** A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**Failure to File Penalty:** A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month, or part thereof, that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due (Total Tax Due All Categories) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

**Total:** The total balance due is the sum of all categories of taxes due, interest, and any penalties.

Make check or money order payable to: **STATE OF NEW HAMPSHIRE**. Payment must accompany the return.



**AU-215**  
**Consumer Tobacco**  
**Products Tax Return**

CONSUMER TOBACCO PRODUCTS TAX RETURN AND PAYMENT INSTRUCTIONS

**STEP 3 - SIGNATURES**

The return must be dated and signed (in ink) by the taxpayer. If the return was completed by a paid preparer, then the preparer must also date and sign the return (in ink) and enter his or her federal employer identification number or his or her preparer tax identification number and complete address.

**DEFINITIONS:**

1. (a) "Cigarette" in conformity with RSA 541-C:2, IV means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:
  - (1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco; or
  - (2) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or
  - (3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subparagraph (a)(1).
- (b) "Cigarette" includes "roll-your-own" (i.e., any tobacco which, because of its appearance, type packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette," 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette."

RSA 78:1, XV. "Wholesale sales price" means the established price for which a wholesaler who satisfies RSA 78:2, III purchases tobacco products other than cigarettes from a manufacturer or wholesaler, exclusive of any discount or other reduction.

RSA 78:1, IX. "Premium cigars" means any product made from tobacco which :

- (a) Is made entirely by hand of all natural tobacco leaf;
- (b) Is hand constructed and hand wrapped;
- (c) Weighs more than 3 pounds per 1,000 cigars; and
- (d) Is kept in a humidor.

RSA 78:1, III-a. "Electronic Cigarette" means a noncombustible device regardless of shape or size that can be used to deliver aerosolized or vaporized nicotine to a person inhaling from the device, including but not limited to a device manufactured, distributed, marketed, or sold as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or any other similar product or device under any other product name or descriptor. The term includes any liquid or other substance containing nicotine that is intended to be used with or in such a device, including in a closed cartridge or container that is not intended to be opened.

RSA 78:1, XIII. "Tobacco products" means any product containing, made or derived from tobacco or nicotine that is intended for human consumption, including but not limited to cigarettes, electronic cigarettes, loose tobacco, smokeless tobacco, and cigars. Tobacco products shall not include premium cigars or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation products and is being marketed and sold exclusively for such approved use.